to pay the taxes in money for their tribesmen or clients, 651
and in return demand a proportion, said to be often as high as 50%, of the crops. There is a constant struggle between the tax-assessor and the tax-payer, overestimation by the former and underestimation by the latter of the value in question. "If the rent of some land is 100 dinars," a landowner said, "the owner will tell the assessor it is only 50. No one pays taxes properly." It is for this reason that the investigation of economics by a disinterested observer is often difficult, for no one likes to reveal the true state of his finances, even to his most intimate friends.

There is in the serai an excise and customs director [647] [439]
who must supervise the collection of duties from the customs points at Jindian, Rayat, and Hajji Umran on the Iranian frontier. The volume of trade between the district and Iran is not large, one of the most important imports being Iranian rice, and is probably but a fraction of its former magnitude. Thus the collection of customs duties, as well as the detection of smuggling (with the exception of arms [687]
and ammunition, a capital offense) cannot be said to constitute a great problem. The Tobacco Monopoly will be spoken of below, and locally the only excise problem seems to be the manufacture of bootleg arrack by the Nestorians, [273]
a violation which is most often winked at. A certain amount of charcoal is illegally produced in the district and smuggled south to Erbil and Kirkuk, but this is an 314 656 372

there are many malingerers. The legal remedy for evasion, whenever detected, is simply the extension of the term of duty. There are, to be sure, many Kurds of middle and upper-class families who, on the completion of their secondary schooling, select the not unpleasant and honorable career of an army officer.

For the people of the district the serai, with its important complement of officials, its bustling crowd during hours of business, its guards, and its four-colored ensign fluttering above from a flagpole, is the physical symbol of governmental authority. "The serai prefers this," or "the serai would never permit that," is heard in popular speech. But for many it is a place, neither of prestige nor yet of oppression, but of sorrow, for in lorries drawn up before its gateway depart the groups of recruits and prisoners bound for Erbil, and the people know that many will never return. There is always a number of women to be found outside the serai, old and young mothers and wives, dressed in the stained, dark cloth of the countryside, and often one will raise her voice in a low-pitched lament or fall into tears. An enterprising Nestorian has set up an antique camera at one corner, and the prisoner and recruit often exchange photographs with their wives, the poorly-made prints that are so often brought out during the long months of separation.

To one side of the serai, on one of the two streets leading up into the town, is a small, square brick building

Beg, Nuri Bawil Agha, and Sadiq Agha. Because that of Nuri Bawil Agha has suffered adverse fortunes, the House of Isma'il Beg, headed by Lali Khan, has the greatest interest in the town, owning considerable property therein. Sadiq Agha and his brother As'ad Agha have a house in the town, but their property consists of a village elsewhere in the district. The House of Muhammad 'Ali Agha might be mentioned, for it is nearby at Jindian, and its sons, such as Rashid Agha, spend much of their time in the town. The chieftains, not only of these families but of the district at large, enter into daily life to a large extent. They provide a constant source of gossip and, to some extent, revenue, for they are everyday visitors to the town and make many of their purchases there. One might inquire how young chieftains such as Karim Agha, the son of Nuri Bawil Agha, or Rashid Agha of Jindian, spend their day, and the answer is that they do very little aside from visiting friends or strolling about the town, sometimes accompanied by bodyguards. Conversation accounts for a great deal of their time. The chieftains' relations with the government personnel are cordial, although they have nothing in common with the younger officials and officers. An interesting meeting took place between Sayyid Ahmad of Betas and the army officer, Colonel Khalid Naqshbandi, who had captured him during the last revolt and sent him into exile in southern Iraq. Both parties were amused at the meeting, and treated each other with the best of humor. Sayyid Ahmad,

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this prospered, I obtained a contract to furnish the army with fresh vegetables. I became thus a man of some wealth. 159 792 [743]

There was a man in Rowandus who had great influence, Sayyid Mousai Effendi Zakrizai. He begged me to become mukhtar, representative of the people to the government. Shakir Effendi here knows of this. He advised me not to do it, because I did not have great wealth. I did not listen and the qaimmaqam posted an order which appointed me mukhtar of the town. I caught Sayyid Ma'uf and pushed him into a narrow street. "Now I am master of Rowandus," I told him. Everyone came to visit me, however, and I had to give them free food and clothing. I lost my money, and had to sell my horse, my pistol, and most of my wardrobe. Finally, I had to give up being mukhtar and Ma'uf Effendi was given the post again. [622] [574]

After this, I became sanitary inspector for the Belediya, the municipality. I asked the qaimmaqam to give me full authority, and Rowandus was never so clean. I hired a man to shout in the streets that by order of Mustafa Asis any person who was found throwing rubbish or dirty water in the streets or who neglected to sweep in front of his house or who sold food with dirt in it should be fined. The fine was five dinars, a large sum. I also ordered that those selling food or kitchenware should have their plates shine like silver. I gathered the butchers together and told them they must cover their meat with white gauze to keep off the flies. I secretly inspected the weights, and I found that many merchants were selling less than the proper measures. I covered the top of the stream which gives Rowandus its water with barbed wire and forbade anyone to bathe in it. No person had the right to wash his feet or his dishes in it. When people saw me, they ran for miles. On my reports, the government collected 170 dinars from the people of Rowandus, Kawlokan, and Dyana. My salary was not large, however, and no one appreciated what I was doing. People complained to the qaimmaqam about my fines and my orders, and I had to leave the post. [604] [687] [964]

Thus I left this job and went back to my old trade as a barber. You have seen my shop in the bazar and you know that I am the best barber in Rowandus. I became a darvish and a khalifa (Arabic, "successor," presumably to the Prophet) by studying with some old man, and now I am a great teacher with students of my own. I teach them such things as cutting themselves without pain, piercing their limbs with skewers, and catching snakes. I make up poems and songs in Kurdish. My present duties are to prepare [305] [785] [DC]